

EXHIBIT 12

IN THE UNITED STATES DISTRICT COURT
FOR THE NORTHERN DISTRICT OF ILLINOIS
EASTERN DIVISION

BARBARA R. KAPLAN,

Plaintiff,

v.

DAVIDSON & GRANNUM, LLP,
SANDRA D. GRANNUM & DAVID L.
BECKER

Defendant.

Case No. 07C 6668

JUDGE MAROVICH

MAGISTRATE JUDGE SCHENKIER

AFFIDAVIT OF DAVID BECKER

I, David Becker, having been first duly sworn, depose and state as follows:

1. I am over the age of 18 and am competent to testify to the matters stated below.

2. I am an attorney licensed to practice law in the State of New York.

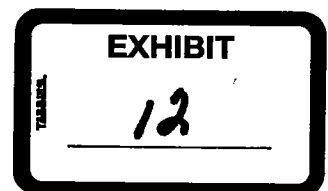
3. I have personal knowledge of the facts and matters stated herein, and as such, I am qualified to testify as to these matters. If called upon as a witness, I could and would competently testify to each of the facts set forth herein.

4. I was employed by CIBC Oppenheimer as Senior Regulatory Counsel from August, 1997 to August, 2000.

5. At the time I was employed by CIBC Oppenheimer, CIBC Oppenheimer's legal department was located in New York.

6. I am a former partner of the law firm of Davidson & Grannum, LLP ("D&G"). My association with D&G ended in August 2005.

7. During my employment with D&G, I handled a certain matter for Barbara Kaplan on behalf of D&G including her defense in *212 Investment et al. v. Myron Kaplan, et al*, Index No. 603029/04 ("212 Investment case").



8. The law-firm of Quinn Emanuel Urquhart Oliver & Hedges LLP, which represented the Plaintiffs in the 212 Investment case is located in New York.

9. The legal work which I performed on behalf of Ms. Kaplan on the 212 Investment case was performed in the State of New York.

10. The legal work that other attorneys at D&G performed under my direction on behalf of Ms. Kaplan in the 212 Investment case was performed in the State of New York.

11. I attended hearings on behalf of Ms. Kaplan in the State of New York on the 212 Investment case.

12. I drafted pleadings and other documents on behalf of Ms. Kaplan in the 212 Investment case in the State of New York, which were submitted to courts and arbitrators in the State of New York.

13. All files relating to the work performed by D&G on behalf of Ms. Kaplan were maintained in New York and stayed with the firm after I left.

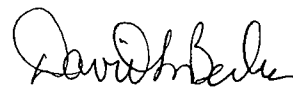
14. During my employment with D&G and continuing to the present time, I have been a citizen of the State of New York.

15. All attorneys who worked under my direction at D&G on behalf of Ms. Kaplan presently live in the New York area, including New Jersey and Connecticut.

Further Affiant sayeth not.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on this 17th day of December, 2007 at New York, New York.



David L. Becker